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MINISTRY OF EXTERNAL AFFAIRS NOTIFICATION

New Delhi, the 1st November 1954

S.R.O. 3324.—In exercise of the powers conferred by explanation to section 25 of the Negotiable Instrument Act, 1881 (XXVI of 1881), as applied to the French Establishments in India, the Central Government hereby declares the first day of November, 1954, to be a public holiday in the said Establishments.

[No. D.514-GP/54.]

A. N. MEHTA, Under Secy.

MINISTRY OF FINANCE (REVENUE DIVISION) NOTIFICATIONS

CUSTOMS

New Delhi, the 1st November 1954

S.R.O. 3325.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that—

- (i) the following further amendment shall be made in the notification of the Government of India in the late Finance Department (Central Revenues), No. 2145, dated the 2nd June 1924, namely:—

In the said notification, the words "Pondicherry, Karikal," shall be omitted.

- (ii) the following further amendment shall be made in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 20-Customs dated the 29th March, 1949, namely:—

In the said notification the word "Chandernagore." shall be omitted.

[No. 127]

S.R.O. 3326.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby prohibits the bringing by sea into India from the French Establishments in India of any goods other than goods which are the produce or manufacture of India or of the said Establishments.

[No. 128]

S.R.O. 3327.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in

India, the Central Government hereby prohibits the taking by sea out of the said Establishments to India of any goods other than goods which are the produce or manufacture of India or of the said Establishments.

[No. 129]

S.R.O. 3328.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in late Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June 1935, namely:—

In the said notification, in Schedule I—Import Duties—

- (i) for the heading, "F. French and Portuguese India", the heading "F. Portuguese India" shall be substituted; and
- (ii) under the sub-heading "(b) Other Concessions", in the entry in column 2, against Serial No. 73, for the words, "a foreign possession in India", the words "a Portuguese possession in India" shall be substituted.

[No. 130.]

S.R.O. 3329.—In exercise of the powers conferred by section 6 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in India, the Central Government hereby appoints the Collector of Customs and Central Excise French Establishments in India, Pondicherry, to be the Chief Executive Officer of Sea-Customs and Customs-Collector for the ports of Pondicherry, Karikal and Mahe, and to exercise the powers conferred and perform the duties imposed by the said Act on such officers

[No. 132.]

S.R.O. 3330.—In exercise of the powers conferred by section 6 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in India, the Central Government hereby appoints each of the officers specified in the third column of the Schedule hereto annexed to be a Customs Collector for the port specified against him in the corresponding entry in the second column thereof and to exercise the powers conferred and to perform the duties imposed by the said Act upon a customs collector.

THE SCHEDULE

Serial No.	Port	Designation of Officer
1	Karikal . .	Superintendent of Customs, Karikal.
2	Mahe . .	Inspector of Central Excise, Mahe.

[No. 136.]

S.R.O. 3331.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby exempts from the whole of the duty of customs leviable thereon under the Indian Tariff Act, 1934 (XXXII of 1934)—

- (a) goods imported into India from the French Establishments in India which are proved to the satisfaction of the Customs Collector—
 - (i) to have been produced or manufactured in the said Establishments, or
 - (ii) to have been imported into the said Establishments on or after the 1st November 1954; and
- (b) all goods exported from India to the said Establishments.

[No. 139.]

S.R.O. 3332.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 27-Customs, dated the 1st May 1953.

[No. 140.]

S.R.O. 3333.—In exercise of the powers conferred by section 13 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that all goods exported to the ports of Pondicherry and Karikal from any customs-port in India shall be treated, as regards the payment of drawbacks under the said Act, as goods exported to a customs-port.

[No. 141.]

CENTRAL EXCISES

New Delhi, the 1st November 1954

S.R.O. 3334.—In exercise of the powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as applied to the French Establishments in India, the Central Government hereby directs that the following amendment shall be made in the Central Excise Rules, 1944, as applied to the said Establishments, namely:—

In rule 2 of the said Rules, in sub-clause (A) of clause (ii), after item (c), the following item shall be inserted, namely:—

“(cc) in the French Establishments in India known as Pondicherry, Karikal, Mahe, and Yanam, the Collector of Customs and Central Excise, French Establishments in India, Pondicherry;”.

[No. 42.]

S.R.O. 3335.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, the Central Government hereby directs that the following amendment shall be made to the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 11—Central Excises, dated the 5th April, 1949, namely:—

In the said notification, after the words “bound for any foreign port”, the words “other than the ports of Pondicherry, Karikal, and Mahe” shall be inserted.

[No. 43.]

S.R.O. 3336.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, the Central Government hereby directs that the following further amendment shall be made to the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 12—Central Excises, dated the 5th April, 1949, namely:—

To the said notification, the following Explanation shall be added, namely:—

“Explanation.—The expression ‘India’ shall include the French Establishments in India.”

[No. 44.]

S.R.O. 3337.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as applied to the French Establishments in India, the Central Government hereby directs that rebate of the duty paid on the excisable goods specified in the Table hereto annexed shall, on their exportation out of the said Establishments to the destinations mentioned in column 3 thereof, be made, to the extent and subject to the conditions and limitations, if any, set out in the corresponding entries in columns 4 and 5:

Provided that—

- (i) except as otherwise provided in the Table hereto annexed, or permitted by the Central Board of Revenue by general or special order, the goods are exported after payment of duty in cash direct from a factory or warehouse;
- (ii) the goods are exported not more than two years after the date of payment of duty, or within such shorter period as the Central Government may prescribe for any specified excisable goods;

- (iii) the amount of duty paid on the goods to be exported and the date of payment thereof, are established, from Central Excise records, to the satisfaction of the Collector;
- (iv) the procedure set out in the relevant provisions of Chapter IX of the aforesaid Rules is followed;
- (v) the goods are exported within four months and the claim for rebate together with the proof of due exportation, is lodged with the proper officer within five months from the date on which the goods were sealed by the proper officer before despatch or within such extended period, in either respect, as the Collector may in any particular case allow;
- (vi) the amount of rebate admissible is not less than five rupees;
- (vii) the value of the goods at the time of exportation is, in the opinion of the Collector, not less than the amount of rebate claimed; and
- (viii) if exported by land, the export shall take place by such routes as the Collector may prescribe in respect of any specified country.

TABLE

Sl. No.	Excisable goods	Destination	Extent of rebate	Limitations and conditions pertaining to particular excisable goods
1	2	3	4	5
1	All excisable goods other than those specified in items 2 to 9 below.	Any country or territory outside (i) the French Establishments in India; and (ii) India; other than a country or territory with a common land frontier with India which has been declared to be foreign territory under section 5 of the Indian Tariff Act, 1934 (XXXII of 1934) except Pakistan.	The whole	
2	Cigars and Cheroots .	Do. . .	Do.	} Provided that the goods are packed in containers to which excise labels or banderols have not been affixed.
3	Cigarettes . . .	Do. . .	Do.	
4	Matches .	Do. . .	Do.	
5	Tobacco contained in tobacco products of all sorts.	Do. . .	Do.	Provided that the products are manufactured in accordance with the relevant rules (if any) in the Central Excise Rules, 1944, as applied to the French Establishments in India, and such other procedure as may be prescribed by the Central Board of Revenue.
6	Kerosene . . .	Do. . .	Do.	
7	Motor Spirit . .	Do. . .	Do.	

1	2	3	4	5
8	Sugar contained in confectionery.	,	,	<p>(a) Provided that the confectionery has been manufactured in accordance with the provisions of rule 191 of the Central Excise Rules, 1944, as applied to the French Establishments in India.</p> <p>(b) The following percentages of weight of consignment shall be accepted as weight of sugar for purposes of rebate : If sugar content of confectionery is—</p> <p>(i) more than 90% . . 90%</p> <p>(ii) more than 80% but not more than 90% . . 80%</p> <p>(iii) more than 70% but not more than 80% . . 70%</p> <p>(iv) more than 60% but not more than 70% . . 60%.</p> <p>(v) more than 50% but not more than 60% . . 50%.</p> <p>(vi) 50% or less than 50% Nil.</p>
9	Steel ingots, and articles of iron or steel manufactured from such ingots.	Do.		
	(i) Ingots, blooms and billets.		Four rupees per ton.	
	(ii) Other manufactures of iron or steel.			
	(a) Not fabricated		Five and one third rupees per ton.	
	(b) Fabricated		Six rupees per ton.	

[No. 45.]

S.R.O. 3338.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as applied to the French Establishments in India, and subject to the conditions prescribed in the notification of the Government of India, in the Ministry of Finance (Revenue Division), No. 45—Central Excises, dated the 1st November 1954, and in column 5 of the Table appended thereto, the Central Government hereby directs that rebate shall be allowed of the duty paid on all excisable goods exported as ship's stores for consumption on board a vessel bound for any foreign port outside (i) French Establishments in India and (ii) India:

Provided that the goods in such quantities as the Customs-collector at the port of shipment may consider reasonable.

[No. 46.]

S.R.O. 3339.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as applied to the French Establishments in India, and subject to the conditions prescribed in the notification of the Government of India, in the Ministry of Finance (Revenue Division), No. 45—Central Excises, dated the 1st November 1954, and in column 5 of the Table appended thereto, the Central Government hereby directs that a rebate shall be granted of the duty paid on all excisable goods sent by parcel post to any country or territory outside (i) French Establishments in India and (ii) India:

Provided that the parcel is delivered by the exporter at the Post Office of despatch within six months of the payment of duty.

[No. 47.]

E. S. KRISHNAMOORTHY, Jt. Secy.

CENTRAL BOARD OF REVENUE

NOTIFICATIONS

CUSTOMS

New Delhi, the 1st November 1954

S.R.O. 3340.—In exercise of the powers conferred by section 75 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue hereby directs that the following further amendment shall be made in its notification No. 31—Customs, dated the 30th August 1930, namely:—

In the said notification—

- (1) In the preamble and in rule (6), the words “French or” shall be omitted; and
- (2) rule (7) shall be omitted.

[No. 131.]

S.R.O. 3341.—In exercise of the powers conferred by section 85 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in India, the Central Board of Revenue hereby declares that the provisions of the said section shall be applicable to the ports of Pondicherry and Karikal.

[No. 133.]

S.R.O. 3342.—In exercise of the powers conferred by clause (a) of section 11 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in India, the Central Board of Revenue hereby declares the following places situated in the French Establishments in India to be ports for the shipment and landing of goods, namely:—

1. Pondicherry.
2. Karikal.

[No. 134.]

S.R.O. 3343.—In exercise of the powers conferred by section 9 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in India, the Chief Customs-authority hereby makes the following rules prescribing and limiting the powers and duties of officers of Customs in the French Establishments of Pondicherry, Karikal and Mahe:

(i) The Collector of Customs and Central Excise, French Establishments in India, Pondicherry, shall be competent to exercise with his jurisdiction all or any of the powers conferred and to perform all or any of the duties imposed upon the Chief Customs Officer of the Customs Collector by the said Act.

(ii) The Superintendent of Customs, Karikal and the Inspector of Central Excise, Mahe, shall, within their respective jurisdictions, exercise the powers of Customs Collectors concurrently with and subject to the orders of the Collector of Customs and Central Excise French Establishments in India, Pondicherry, and the powers conferred on officers of Customs under sections 169, 170, 171, 173, 176 and 178 of the said Act.

(iii) All Customs and Central Excise officers stationed in the French Establishments in India are required to prevent smuggling and are authorized to exercise all the powers conferred by Chapter XVII of the said Act on officers of Customs duly employed for the prevention of smuggling.

(iv) All Superintendents, Deputy Superintendents and Inspectors of Customs or Central Excise stationed in the French Establishments in India shall exercise the powers and perform the duties, referred to in the various sections of the said Act, in connection with the examination and classification of goods.

[No. 135.]

S.R.O. 3344.—In exercise of the powers conferred by section 12 of the Sea Customs Act, 1878 (VIII of 1878), as applied to the French Establishments in India, the Central Board of Revenue hereby declares Mahe to be a port for the carrying on of coasting-trade with customs-ports generally, and for no other purpose.

[No. 137.]

S.R.O. 3345.—In exercise of the powers conferred by section 14 of the Sea Customs Act 1878 (VIII of 1878), as applied to the French Establishments in India, the Central Board of Revenue hereby declares the following Customs-ports to be warehousing ports for the purposes of the said Act:—

1. Pondicherry.
2. Karikal.

[No. 138.]

W. SALDANHA, Secy.

